

**Physician's or Optometrist's Certified Report on Eye or
Hearing Examination or Disability for Tax Exemption Purposes**

(Complete only one part, even if applicant has multiple disabilities and if Part I
is completed, sign authorization for release of information on reverse side.)

Applicant's Name _____ Social Security No. _____

Address _____ Hawaii G.E./Use I.D. No. _____

PART I — EYE EXAMINATION

(Must be done by a qualified ophthalmologist or optometrist.)

- a. Diagnosis _____
- b. Vision without corrective lenses: OD: _____ OS: _____
- c. Vision with corrective lenses: OD: _____ OS: _____
- d. Is this applicant's visual acuity 20/200 or worse in the better eye with corrective lenses: ☐ Yes ☐ No
- e. Is the widest diameter of the field of vision less than 20 degrees? ☐ Yes ☐ No
- f. Date first certifiable as legally "blind" _____
- g. Should applicant be re-examined for tax purposes? ☐ Yes ☐ No If "Yes," when? _____

PART II — HEARING EXAMINATION

(Must be done by a qualified otolaryngologist; i.e., Board-certified ear,
nose, & throat specialist.)

- a. Diagnosis _____
- b. Hearing loss (500-2000 Hertz) without aid: Right _____ Left _____ (Decibels ASA or ANSI 1969)
- c. Is the applicant's average loss in speech frequencies (500-2000 Hertz) in the better ear, 82 Decibels ASA
(or 92 Decibels ANSI 1969) or worse? ☐ Yes ☐ No
- d. Date first certifiable as legally "deaf" _____
- e. Should applicant be re-examined for tax purposes? ☐ Yes ☐ No If "Yes," when? _____

PART III — REPORT ON DISABILITY

(Must be done by physicians as described in the definition for "person totally
disabled" under section 235-1, Hawaii Revised Statutes.)

- a. Diagnosis _____
- b. Date first disabled or unable to work _____ Date under your care (by year) _____
- c. Diagnosis and pertinent symptoms or findings that preclude ability to engage in gainful work. _____
- d. Is the condition totally and permanently disabling? ☐ Yes If "Yes," effective date of disability _____
☐ No If "No," when should applicant be re-examined for tax purposes? _____

CERTIFICATION BY ABOVE PHYSICIAN, OPTOMETRIST, ETC. (If Part III, line d is "No", DO NOT SIGN BELOW.)

I hereby certify that the above applicant conforms to the State definition of "Blind," "Deaf," or "Totally Disabled".

Date of certification

Signature of Qualified Person As Described Above

License Number

Print name of Qualified Person As Described Above

Date License Expires

Address of Qualified Person As Described Above

State/Other Licensing Authority

Definitions:

“Blind” means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees. The impairment of sight shall be certified on forms prescribed by the department of taxation on the basis of a written report on an examination performed by a qualified ophthalmologist or qualified optometrist. (Section 235-1, Hawaii Revised Statutes (HRS))

“Deaf” means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is eighty-two decibels, A.S.A., or worse. The impairment of deafness shall be certified by a qualified otolaryngologist on forms prescribed by the department of taxation. (Section 235-1, HRS)

PLEASE NOTE: A qualified ophthalmologist, optometrist, or otolaryngologist may be licensed to practice in any state or a commissioned medical officer in the armed forces.

“Person totally disabled” means a person who is totally and permanently disabled, either physically or mentally, which results in the person’s inability to engage in any substantial gainful business or occupation. (Section 235-1, HRS)

The disability shall be certified to by (1) a physician licensed under chapter 453 or 460, or both, (2) a qualified out-of-state physician who is currently licensed to practice in the state in which the physician resides, or (3) a commissioned medical officer in the United States Army, Navy, Marine Corps, or Public Health Service, engaged in the discharge of one’s official duty. Certification shall be on forms prescribed by the department of taxation. (Section 235-1, HRS)

Substantial gainful business or occupation shall be determined by the measure of a totally and permanently disabled person’s earned income. It shall be presumed that an individual whose earned income is greater than \$30,000 for the taxable year is engaged in a substantial gainful business or occupation. See Tax Information Release No. 94-2 for more information.

Instructions:

Purpose of Form N-857 — Use Form N-857 to certify blindness, deafness, or disability for tax purposes. Form N-857 must be attached to Form N-172, **Claim for Tax Exemption by Person with Impaired Sight or Hearing or by Totally Disabled Person**. Copies of these forms should be retained by the taxpayer claiming the exemption and the physician or optometrist certifying the blindness, deafness, or disability. For real property tax purposes, contact the Real Property Assessment Division of the county in which the property is located.

How to file — File the original copy of this form attached to Form N-172 with the Department of Taxation.

Where to file — Taxpayers are to file this form with the Tax Assessor of the Taxation District in which they are required to file their returns. The addresses of the district offices are as follows:

Oahu District Office P. O. Box 259 Honolulu, Hawaii 96809-0259	Maui District Office P. O. Box 1169 Wailuku, Hawaii 96793-7169	Hawaii District Office P. O. Box 1377 Hilo, Hawaii 96721-1377	Kauai District Office 3060 Eiwa St., Room 105 Lihue, Hawaii 96766-1889
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AUTHORIZATION FOR RELEASE OF INFORMATION BY BLIND APPLICANT

I hereby authorize the Department of Taxation, State of Hawaii, to release my name, social security number, address, information on my eye condition and certification of my legal blindness as stated on tax Form N-857, to Ho’opono Services for the Blind Branch, Department of Human Services, State of Hawaii. The purposes of sharing this information are to maintain a State register of persons who are legally blind as mandated by section 347-6, Hawaii Revised Statutes, and to apprise me of services available from Ho’opono Services for the Blind.

<hr/> <div>Print Full Name of Blind Applicant</div>	<hr/> <div>Date</div>
<hr/> <div>Signature of Blind Applicant or witnessed X. If signed X used, two witnessess must sign</div>	<hr/> <div>Social Security Number of Blind Applicant</div>
<hr/> <div>Witness #1 - Signature, If X used.</div>	<hr/> <div>Witness #2 - Signature, If X used.</div>